

State of Maine - Individual Income Tax
2005 Rates
2005 Cost-of-living adjustment is 1.0628

Note: The 2005 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.0628, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. § 5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. § 5403). The personal exemption amount is not subject to the inflation adjustment for tax year 2005.

Do not use these tax rate schedules to determine income tax withholding from wages.

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:

The tax is:

Less than \$4,450	2.0% of the taxable income
\$ 4,450 but less than \$ 8,850	\$ 89 plus 4.5% of excess over \$ 4,450
\$ 8,850 but less than \$17,700	\$ 287 plus 7.0% of excess over \$ 8,850
\$17,700 or more	\$ 907 plus 8.5% of excess over \$17,700

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:

The tax is:

Less than \$6,650	2.0% of the taxable income
\$ 6,650 but less than \$13,250	\$ 133 plus 4.5% of excess over \$ 6,650
\$13,250 but less than \$26,600	\$ 430 plus 7.0% of excess over \$13,250
\$26,600 or more	\$1,365 plus 8.5% of excess over \$26,600

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:

The tax is:

Less than \$8,900	2.0% of the taxable income
\$ 8,900 but less than \$17,700	\$ 178 plus 4.5% of excess over \$ 8,900
\$17,700 but less than \$35,450	\$ 574 plus 7.0% of excess over \$17,700
\$35,450 or more	\$1,817 plus 8.5% of excess over \$35,450

Personal Exemption: \$2,850

Standard Deduction: Single - \$5,000

Married Filing Jointly - \$8,300

Head-of-Household - \$7,300

Married Filing Separate - \$4,150

Additional Amount for Age or Blindness:

\$1,000 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,000 if one spouse is 65 or over and blind, \$2,000* if both spouses are 65 or over, \$4,000* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,250 if unmarried (single or head-of-household). The additional amount is \$2,500 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$800 or earned income plus \$250 (up to the standard deduction amount).